

REMARKS

Claims 1-43 are pending in this application, with claims 1, 6, 10, 14, 19 and 24 being independent. Claims 1, 6, 10, 14, 19, 21, 24, 28, and 38-40 have been amended. Claims 1, 6, 10, 21, 28 and 38-40 have been amended to correct minor grammatical errors. Claims 14, 19 and 24 have been amended to recite that the first interlayer insulating film is over the insulating film and the gate electrode, and that the second interlayer insulating film is over the first interlayer insulating film, as shown in the application at, for example, Fig. 1D and page 9, lines 26-29. Claim 19 also has been amended to recite that the contact hole includes a first hole in the second interlayer insulating film, a second hole in the first interlayer insulating film, and a third hole in the insulating film, and has a tapered section such that the first hole has a larger cross section than the second hole, and the second hole has a larger cross section than the third hole, as shown in the application at, for example, Fig. 4. New claims 41-43 have been added to recite that, in the devices of claims 14, 19 and 24, the first interlayer insulating film is formed on and in contact with the insulating film, and over the gate electrode, and the second interlayer insulating film is formed on and in contact with the first interlayer insulating film, as also shown in the application at Fig. 1D and page 9, lines 26-29. No new matter has been introduced.

Applicant acknowledges with appreciation the Examiner's allowance of claims 1-13.

Claims 14-18 have been rejected as being unpatentable over Fu in view of Sasaki and Lin. Applicant requests reconsideration and withdrawal of this rejection because neither Fu, Sasaki, Lin, nor any proper combination of the three describes or suggests a first interlayer insulating film having a smaller taper angle and over an insulating film and a gate electrode, and a second interlayer insulating film having a larger taper angle and over the first interlayer insulating film, as recited in claim 14. The rejection asserts that Lin's layers 16/18, which have a larger taper angle, correspond to the recited first interlayer insulating film, and that Lin's layers 20/22, which have a smaller taper angle, correspond to the recited second interlayer insulating film. However, in view of the amendments to claim 14, this cannot be the case, since claim 14

Applicant : Hongyong Zhang
Serial No. : 09/362,808
Filed : July 28, 1999
Page : 13 of 13

Attorney's Docket No.: 07977-088002 / US3155D1

now requires the second interlayer insulating film to be formed over the first interlayer insulating film.

Claims 19-30 and 35-37 have been rejected as being unpatentable over Fu in view of Sasaki, Lin and Huang. Applicant requests reconsideration and withdrawal of this rejection because Huang does not qualify as prior art with respect to the present application. Huang (U.S. Patent No. 6,157,064) issued from an application that was filed September 7, 1999, and claimed priority to an application that was filed on December 15, 1997. By contrast, the present application is a continuation of U.S. Application Serial No. 08/753,428, which was filed on November 25, 1996. Accordingly, since Huang is based on an application filed after the U.S. priority date of the present application, Huang does not qualify as prior art with respect to the present application.

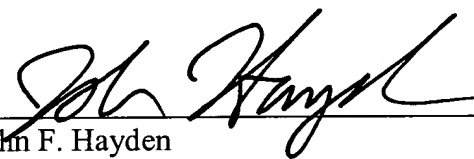
Applicant submits that all claims are in condition for allowance.

Enclosed is a \$1,060 check (\$790 for Request for Continued Examination fee, \$150 for excess claim fees, and \$120 for Petition for Extension of Time fee). Please apply any other charges or credits to deposit account 06-1050.

Respectfully submitted,

Date: _____

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